

# Senate Study Bill 3190 - Introduced

SENATE FILE \_\_\_\_\_  
BY (PROPOSED COMMITTEE ON  
WAYS AND MEANS BILL BY  
CHAIRPERSON BOLKCOM)

## A BILL FOR

1 An Act creating a sales tax exemption for the sales price  
2 of furnishing parking facilities services and including  
3 effective date provisions.  
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1     Section 1. Section 423.2, subsection 6, paragraph a, Code  
2 Supplement 2011, is amended to read as follows:  
3     a. The sales price of any of the following enumerated  
4 services is subject to the tax imposed by subsection  
5 5: alteration and garment repair; armored car; vehicle repair;  
6 battery, tire, and allied; investment counseling; service  
7 charges of all financial institutions; barber and beauty;  
8 boat repair; vehicle wash and wax; campgrounds; carpentry;  
9 roof, shingle, and glass repair; dance schools and dance  
10 studios; dating services; dry cleaning, pressing, dyeing, and  
11 laundering; electrical and electronic repair and installation;  
12 excavating and grading; farm implement repair of all kinds;  
13 flying service; furniture, rug, carpet, and upholstery  
14 repair and cleaning; fur storage and repair; golf and country  
15 clubs and all commercial recreation; gun and camera repair;  
16 house and building moving; household appliance, television,  
17 and radio repair; janitorial and building maintenance or  
18 cleaning; jewelry and watch repair; lawn care, landscaping,  
19 and tree trimming and removal; limousine service, including  
20 driver; machine operator; machine repair of all kinds; motor  
21 repair; motorcycle, scooter, and bicycle repair; oilers and  
22 lubricators; office and business machine repair; painting,  
23 papering, and interior decorating; ~~parking facilities~~; pay  
24 television; pet grooming; pipe fitting and plumbing; wood  
25 preparation; executive search agencies; private employment  
26 agencies, excluding services for placing a person in employment  
27 where the principal place of employment of that person is  
28 to be located outside of the state; reflexology; security  
29 and detective services; sewage services for nonresidential  
30 commercial operations; sewing and stitching; shoe repair  
31 and shoeshine; sign construction and installation; storage  
32 of household goods, mini-storage, and warehousing of raw  
33 agricultural products; swimming pool cleaning and maintenance;  
34 tanning beds or salons; taxidermy services; telephone  
35 answering service; test laboratories, including mobile testing

S.F. \_\_\_\_\_

1 laboratories and field testing by testing laboratories, and  
2 excluding tests on humans or animals; termite, bug, roach, and  
3 pest eradicators; tin and sheet metal repair; transportation  
4 service consisting of the rental of recreational vehicles or  
5 recreational boats, or the rental of motor vehicles subject  
6 to registration which are registered for a gross weight of  
7 thirteen tons or less for a period of sixty days or less, or  
8 the rental of aircraft for a period of sixty days or less;  
9 Turkish baths, massage, and reducing salons, excluding services  
10 provided by massage therapists licensed under chapter 152C;  
11 water conditioning and softening; weighing; welding; well  
12 drilling; wrapping, packing, and packaging of merchandise other  
13 than processed meat, fish, fowl, and vegetables; wrecking  
14 service; wrecker and towing.

15       Sec. 2.   EFFECTIVE UPON ENACTMENT.   This Act, being deemed of  
16 immediate importance, takes effect upon enactment.

17	EXPLANATION
----	-------------

18       This bill removes "parking facilities" from the list of  
19 enumerated services subject to sales tax in the state. The  
20 bill takes effect immediately upon enactment.